SINGLE BUSINESS TAX

Allocation of Statutory Exemption, Standard Small Business Credit, and Alternate Tax for Members of Controlled Groups

This form is issued under authority of P.A. 228 of 1975.
See instruction booklet for filing guidelines.

C-8009
1997

1. Name	2. Federal Employer ID No. (FEIN) or TR No.

PART 1: MEMBERS' IDENTIFICATION - Include all members with activity in Michigan whether or not the member is required to file an SBT annual return.

Member Name	Date Tax Year Ends	Federal Employer ID No.	Organization Type*
3a			
b			
c.			

*Organization Type - Individual, Partnership, Corporation, Estate or Trust, or Limited Liability Co.

PART 2: STATUTORY EXEMPTION

Member identification from Part 1	a.	b.	c.	d. Total
4 ALLOCATED STATUTORY EXEMPTION Enter here and on the member's C-8043, line 7.				

PART 3: ADJUSTED BUSINESS INCOME

Add columns a - c across. Enter total in column d.

5 Business income (from C-8000, line 11)				
6 Capital loss carryover or carryback (from C-8000, line 21)				
7 Net operating loss carryover or carryback (from C-8000, line 22)				
8 Compensation and director fees of active shareholders (from C-8000KC, line 6)				
9 Compensation and director fees of officers (from C-8000KC, line 7)				
10 **Adjusted business income.** Add lines 5 - 9. If 10d is negative, enter 0 on line 14, 100% on line 21, then continue				
11 Gross receipts (from C-8000, line 10)				

Figure your tax using both the alternate (Part 4) and the standard (Part 5) method.
Select the one that gives you the lower tax after credit for the controlled group.

PART 4: ALTERNATE TAX FOR SMALL BUSINESSES

	a.	b.	c.	d.
12 Tax before credits (from C-8000, line 45). If adjusted gross receipts are less than $100,000, enter zero				
13 Divide each column 12 a-c by the total in column 12d	%	%	%	100%
14 Multiply line 10d by 2% (.02). If negative, enter zero				
15 ALTERNATE CREDIT: Subtract line 14d from line 12d				
16 Share of credit: Multiply line 15d by percentages on line 13, columns a-c				
17 Tax after alternate small business credit Subtract line 16 from line 12				

If your combined gross receipts exceed $9,000,000, complete Parts 5, 6 and 7. Otherwise, complete Parts 5 and 7 only.

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PART 5: STANDARD SMALL BUSINESS CREDIT

Add columns a-c across. Enter total in column d.	a.	b.	c.	d. Total
18 Tax base (from C-8000, line 32)				
19 Tax base for credit. Multiply line 18d by 45%				
20 Income percentage. Divide line 10d by line 19. If negative, enter zero				%
21 Credit percentage. Subtract line 20 from 100% (*If negative, you are not eligible for credit*)				%
22 Tax before credits (from C-8000, line 45). If adjusted gross receipts are less than $100,000, enter zero				
23 Standard small business credit. Multiply line 22 by line 21				
24 Tax after standard small business credit. Subtract line 23 from line 22				

If your combined gross receipts exceed $9,000,000 complete Part 6. If not, go to Part 7.

PART 6: GROSS RECEIPTS REDUCTION

Filers whose gross receipts are greater than $9,000,000 but less than $10,000,000 must complete this section.

	a.	b.	c.	d. Total
25 Gross receipts (from line 11)				
26 Excess gross receipts - Subtract $9,000,000 from line 25d				
27 Excess percentage - Divide line 26 by $1,000,000				%
28 Allowable percentage - Subtract line 27 from 100%				%
29 Enter the tax before credits from line 12 or 22				
30 Enter credit from line 16 or 23				
31 Multiply line 30 by the percentage on line 28				
32 Subtract line 31 from line 29. Enter here and on Part 7, line 33 or 34, whichever applies				

PART 7: ALTERNATE TAX OR TAX AFTER STANDARD SMALL BUSINESS CREDIT

	a.	b.	c.	
33 **Alternate Tax.** Enter the amount from line 17 or line 32, whichever applies, here and on each member's C-8000C, line 27 or C-8000, line 46				
34 **Tax After Standard Small Business Credit.** Enter the amount from line 24 or line 32, whichever applies, here and on each member's C-8000C, line 27 or C-8000, line 46				